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PARI-MUTUEL RACING

1988

A Statistical Summary Prepared by ASSOCIATION OF RACING COMMISSIONERS INTERNATIONAL, INC.

Section One:
Horse Racing in the U.S.

Section Two:
Horse Racing in Canada
Puerto Rico
Jamaica

Section Three:
Greyhound Racing in the U.S.

Section Four:
Jai-Alai in the U.S.

Compiled from data provided the Association of Racing Commissioners International, Inc. by its membership and the Canadian Ministry of Agriculture.

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Association of Racing Commissioners International, Inc.
Kentucky Horse Park
4067 Iron Works Pike
Lexington, KY 40511

HORSE RACING IN THE UNITED STATES

RACING REVENUE TO GOVERNMENT BY YEARS (1934-1988)

1988 596,158,318	1974 567,132,384	1960 258,039,385	1946 94,035,859
1987 608,351,461	1973 533,500,015	1959 243,388,655	1945 65,265,405
1986 587,357,677	1972 505,904,550	1958 222,049,651	1944 55,971,233
1985 625,159,697	1971 508,338,417	1957 216,747,621	1943 38,194,727
1984 650,262,852	1970 486,403,097	1956 207,456,272	1942 22,005,278
1983 641,387,176	1969 461,498,886	1955 186,989,588	1941 21,128,173
1982 652,888,463	1968 426,856,448	1954 178,015,828	1940 16,145,182
1981 680,199,584	1967 394,381,913	1953 167,426,465	1939 10,369,807
1980 712,727,523	1966 388,452,125	1952 142,489,696	1938 9,576,335
1979 680,919,798	1965 369,892,036	1951 117,250,564	1937 8,434,792
1978 673,063,831	1964 350,095,928	1950 98,366,167	1936 8,611,538
1977 700,239,986	1963 316,570,791	1949 95,327,053	1935 8,386,255
1976 714,629,120	1962 287,930,030	1948 95,803,364	1934 6,024,193
1975 675,466,247	1961 264,853,077	1947 97,926,984	

(These statistics do not include revenue produced by off-track betting in New York prior to 1975.)

TOTAL HORSE RACING DAYS AND TOTAL RACES

State	RACING DAYS					TOTAL RACES				
	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	256	✓		✓	256	2,879	✓		✓	2,879
Arkansas	67	67				653	653			
California	938	485	152	166	135	9,462	4,440	1,657	1,683	1,682
Colorado	52	52				544	544			
Delaware	459	100	359			6,067	1,041	5,026		
Florida	586	391	175	20		6,230	3,910	2,100	220	
Idaho	127	✓		✓	127	1,243	✓		✓	1,243
Illinois	1,074	432	642			10,687	4,066	6,621		
Iowa	22		22			220		220		
Kansas	22		3	19		235		24	211	
Kentucky	677	287	250	140		6,815	2,775	2,500	1,540	
Louisiana	658	567		91		6,926	5,952		974	
Maine	340		340			4,080		4,080		
Maryland	608	285	323			6,580	2,874	3,706		
Massachusetts	269	269				2,728	2,728			
Michigan	895	175	674		46	9,578	1,750	7,414		414
Minnesota	122	88			34	1,325	841			484
Missouri	63	17	28	18		326	40	206	80	
Montana	123	✓		✓	123	1,353	✓		✓	1,353
Nebraska	263	228		35		2,575	2,253		322	
New Hampshire	262	252	10			2,665	2,548	117		
New Jersey	857	340	517			8,230	3,060	5,170		
New Mexico	424	✓		✓	424	5,423	✓		✓	5,423
New York	1,665	480	1,185			17,478	4,472	13,006		
Ohio	1,077	438	634	5		10,770	4,380	6,340	50	
Oklahoma	244	✓		✓	244	2,666	✓		✓	2,666
Oregon	380	✓		✓	380	1882	✓		✓	1,882
Pennsylvania	769	417	352			8,358	4,082	4,276		
South Dakota	16	✓		✓	16	164	✓		✓	164
Vermont	10		10			102		102		
Washington	395	✓		✓	395	3,625	✓		✓	3,625
West Virginia	484	484				5,037	5,037			
Wyoming	81	✓		✓	81	928	✓		✓	928
Totals	14,285	5,854	5,676	494	2,261	147,834	57,446	62,565	10,503	17,320

ATTENDANCE AND DAILY AVERAGE ATTENDANCE

	ATTENDANCE					DAILY AVERAGE ATTENDANCE				
State	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	850,537	✓		✓	850,537	3,322	✓		✓	3,322
Arkansas	1,194,689	1,194,689				17,831	17,831			
California	13,076,201	10,579,418	446,969	789,391	1,260,423	13,941	21,813	2,941	4,755	9,336
Colorado	57,976	57,976				1,115	1,115			
Delaware	972,617	381,202	591,415			2,119	3,812	1,647		
Florida	3,029,682	2,341,737	651,672	36,273		5,170	5,989	3,724	1,814	
Idaho	217,320	✓		✓	217,320	1,711	✓		✓	1,711
Illinois	5,981,152	3,204,042	2,777,110			5,569	7,417	4,326		
Iowa	34,897		34,897			1,586		1,586		
Kansas	36,030		3,795	32,235		1,638		1,265	1,697	
Kentucky	3,419,090	2,653,541	562,526	203,023		5,050	9,246	2,250	1,450	
Louisiana	3,194,349	3,022,475		171,874		4,855	5,331		1,889	
Maine	N/A		N/A							
Maryland	4,210,771	2,967,733	1,243,038			6,926	10,413	3,848		
Massachusetts	1,168,413	1,168,413				4,344	4,344			
Michigan	2,507,330	778,517	1,705,775		23,038	2,801	4,449	2,531		501
Minnesota	1,045,497	764,599			280,898	8,364	8,689			8,262
Missouri	45,747	7,409	30,102	8,236		726	436	1,075	458	
Montana	N/A	✓		✓	N/A					
Nebraska	1,165,260	1,133,494		31,766		4,431	4,971		908	
New Hampshire	1,073,041	1,023,041	50,000			4,096	4,060	5,000		
New Jersey	6,077,709	2,809,649	3,268,060			7,092	8,264	6,321		
New Mexico	995,806	✓		✓	995,806	2,349	✓		✓	2,349
New York	8,370,672	5,594,134	2,776,538			5,027	11,654	2,343		
Ohio	3,631,342	1,874,536	1,753,057	3,749		3,372	4,280	2,765	750	
Oklahoma	1,157,164	✓		✓	1,157,164	4,742	✓		✓	4,742
Oregon	N/A	✓		✓	N/A	N/A	✓		✓	N/A
Pennsylvania	2,572,955	1,774,339	798,616			3,346	4,255	2,269		
South Dakota	19,000	✓		✓	19,000	1,188	✓		✓	1,188
Vermont	N/A		N/A							
Washington	1,612,024	✓		✓	1,612,024	4,081	✓		✓	4,081
West Virginia	1,231,542	1,231,542				2,545	2,545			
Wyoming	N/A				N/A					
Totals	68,948,813	44,562,486	16,693,570	1,276,547	6,416,210	4,827	7,612	2,941	2,584	2,838

PARI-MUTUEL HANDLE AND DAILY AVERAGE HANDLE ON-TRACK (Live Races)

	PARI-MUTUEL HANDLE ($)					DAILY AVERAGE HANDLE ($)				
State	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	84,870,419	✓		✓	84,870,419	331,525	✓		✓	331,525
Arkansas	147,880,481	147,880,481				2,207,171	2,207,171			
California	1,858,797,160	1,568,996,968	63,610,520	100,908,165	125,281,507	1,981,660	3,235,045	418,490	607,881	928,011
Colorado	2,723,443	2,723,443				52,374	52,374			
Delaware	101,696,787	48,831,259	52,865,528			221,562	488,313	147,258		
Florida	556,952,617	466,450,428	86,805,037	3,697,152		950,431	1,192,968	496,029	184,858	
Idaho	9,747,914	✓		✓	9,747,914	76,755	✓		✓	76,755
Illinois	581,463,879	292,538,145	288,925,734			541,400	677,172	450,040		
Iowa	2,251,285		2,251,285			102,331		102,331		
Kansas	1,974,052		96,752	1,877,300		89,730		32,251	98,805	
Kentucky	389,681,504	328,217,904	48,214,859	13,248,741		575,600	1,143,616	192,859	94,634	
*Louisiana	450,112,645	430,405,918		19,706,727		684,062	759,093		216,557	
Maine	44,321,132		44,321,132			130,356		130,356		
Maryland	569,881,198	428,007,859	141,873,339			937,305	1,501,782	439,236		
Massachusetts	200,085,191	200,085,191				743,811	743,811			
Michigan	419,444,649	140,238,302	277,810,994		1,395,353	468,653	801,362	412,182		30,334
Minnesota	118,579,656	85,744,214			32,835,442	971,964	974,366			965,748
Missouri	2,772,239	340,345	1,821,359	610,535		44,004	20,020	65,049	33,919	
Montana	9,725,502	✓		✓	9,725,502	79,069	✓		✓	79,069
Nebraska	109,679,961	108,914,719		765,242		417,034	477,696		21,864	
New Hampshire	135,799,555	134,626,000	1,173,555			518,319	534,230	117,356		
New Jersey	881,729,809	404,964,829	476,764,980			1,028,856	1,191,073	922,176		
New Mexico	130,345,823	✓		✓	130,345,823	307,419	✓		✓	307,419
New York	1,363,039,188	930,171,955	432,867,233			818,642	1,937,858	365,289		
Ohio	453,426,329	248,986,542	204,293,853	145,934		421,009	568,462	322,230	29,187	
Oklahoma	127,144,317	✓		✓	127,144,317	521,083	✓		✓	521,083
Oregon	43,361,303	✓		✓	43,361,303	114,109	✓		✓	114,109
Pennsylvania	321,917,889	249,598,830	72,319,059			418,619	598,558	205,452		
South Dakota	698,500	✓		✓	698,500	43,656	✓		✓	43,656
Vermont	972,594		972,594			97,259		97,259		
Washington	182,497,360	✓		✓	182,497,360	462,019	✓		✓	462,019
West Virginia	158,402,273	158,402,273				327,277	327,277			
Wyoming	7,727,379	✓		✓	7,727,379	95,400	✓		✓	95,400
Totals	9,469,704,033	6,376,125,605	2,196,987,813	140,959,796	755,630,819	662,912	1,089,191	387,066	285,344	334,202

*Includes on-track simulcasting, cannot separate.

PARI-MUTUEL HANDLE
SIMULCASTING, OTB

	ON-TRACK SIMULCASTING ($)					OFF-TRACK AND TELEPHONE BETTING ($)				
State	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	2,760,002	✓		✓	2,760,002					
Arkansas										
California						788,512,032	660,799,512	15,642,188	29,507,802	82,562,530
Colorado										
Connecticut						189,733,064	141,076,917	48,656,147		
Delaware	2,722,105	2,722,105								
Florida	4,031,972	3,854,155	177,817							
Idaho										
Illinois	329,285,758	218,019,334	111,266,424			94,882,333	52,217,120	42,665,213		
Iowa										
Kansas										
Kentucky	34,908,172	34,908,172				4,084,333		4,084,333		
Louisiana	N/A			N/A		48,746,569	48,746,569			
Maine										
Maryland										
Massachusetts										
Michigan	4,700,501	4,268,208	366,358		65,935					
Minnesota	2,378,037	2,378,037								
Missouri	14,217	14,217								
Montana										
Nebraska	50,038,774	50,038,774								
New Hampshire	8,587,579	8,587,579								
New Jersey	377,426,998	212,250,345	165,176,653							
New Mexico	9,446,066	✓		✓	9,446,066					
New York	154,687,783	154,687,783				1,864,582,106	1,448,877,664	415,704,442		
Ohio	9,612,095	8,584,370	1,027,725							
Oklahoma	2,346,254	✓		✓	2,346,254					
Oregon	1,042,238	✓		✓	1,042,238					
Pennsylvania	72,621,432	38,693,608	33,927,824			61,509,658	36,061,704	25,447,954		
South Dakota	6,893	✓		✓	6,893					
Vermont										
Washington	4,455,402	✓		✓	4,455,402	18,129,954	✓		✓	18,129,954
West Virginia	846,537	846,537								
Wyoming										
Totals	1,071,918,815	739,853,224	311,942,801		20,122,790	3,070,180,049	2,387,779,486	552,200,277	29,507,802	100,692,484

PARI-MUTUEL HANDLE AND MONEY RETURNED TO BETTORS

State	PARI-MUTUEL HANDLE ALL FORMS OF BETTING ($) Total	Thoroughbred	Harness	Qtr. Horse	Mixed	RETURNED TO BETTORS ($) Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	87,630,421	✓		✓	87,630,421	68,535,132	✓		✓	68,535,132
Arkansas	147,880,481	147,880,481				121,061,962	121,061,962			
California	2,647,309,192	2,229,796,480	79,252,708	130,415,967	207,844,037	2,149,883,464	1,816,868,125	61,850,998	104,879,940	166,284,401
Colorado	2,723,443	2,723,443				2,087,844	2,087,844			
Connecticut	189,733,064	141,076,917	48,656,147			151,786,500	112,861,500	38,925,000		
Delaware	104,418,892	51,553,364	52,865,528			80,550,796	41,616,947	38,933,849		
Florida	565,016,561	474,158,738	87,160,671	3,697,152		441,602,784	370,901,029	67,822,544	2,879,211	
Idaho	9,747,914	✓		✓	9,747,914	7,606,260	✓		✓	7,606,260
Illinois	1,005,631,970	562,774,599	442,857,371			465,432,602	236,634,435	228,798,167		
Iowa	2,251,285		2,251,285			1,842,192		1,842,192		
Kansas	1,974,052		96,752	1,877,300		1,618,722		1,539,386	79,336	
Kentucky	428,674,009	363,126,076	52,299,192	13,248,741		301,590,391	267,604,717	22,209,908	11,775,766	
Louisiana	498,859,214	479,152,487		19,706,727		357,748,285	342,119,353		15,628,932	
Maine	44,321,132		44,321,132			33,873,450		33,873,450		
Maryland	569,881,198	428,007,859	141,873,339			488,184,484	344,118,319	144,066,165		
Massachusetts	200,085,191	200,085,191				160,915,662	160,915,662			
Michigan	424,145,150	144,506,510	278,177,352		1,461,288	339,854,761	115,921,372	222,763,564		1,169,825
Minnesota	120,957,693	88,122,251			32,835,442	95,736,143	69,681,929			26,054,214
Missouri	2,786,456	354,562	1,821,359	610,535		2,212,263	279,814	1,451,334	481,115	
Montana	9,725,502	✓		✓	9,725,502	7,564,042	✓		✓	7,564,042
Nebraska	159,718,735	158,953,493		765,242		20,290,793	20,149,223		141,570	
New Hampshire	144,387,134	143,213,579	1,173,555			110,182,840	109,286,847	895,993		
New Jersey	1,259,156,807	617,215,174	641,941,633			706,821,959	325,216,616	381,605,343		
New Mexico	139,791,889	✓		✓	139,791,889	110,678,379	✓		✓	110,678,379
*New York	3.382,309,077	2,533,737,402	848,571,675			2,733,928,345				
Ohio	463,038,424	257,570,912	205,321,578	145,934		368,902,813	205,670,479	163,116,107	116,227	
Oklahoma	129,490,571	✓		✓	129,490,571	101,731,849	✓		✓	101,731,849
Oregon	44,403,541	✓		✓	44,403,541	34,925,853	✓		✓	34,925,853
Pennsylvania	456,048,979	324,354,142	131,694,837			334,452,583	256,239,773	78,212,810		
South Dakota	705,393	✓		✓	705,393	557,731	✓		✓	557,731
Vermont	972,594		972,594			736,510		736,510		
Washington	205,082,716	✓		✓	205,082,716	164,840,772	✓		✓	164,840,772
West Virginia	159,248,810	159,248,810				128,320,746	128,320,746			
Wyoming	7,727,379	✓		✓	7,727,379	6,027,208	✓		✓	6,027,208
Totals	13,615,834,869	9,507,612,470	3,061,308,708	170,467,598	876,446,093	10,102,086,120				

*New York did not provide break-out of off-track monies returned to bettors between thoroughbred and harness.

TOTAL REVENUE TO GOVERNMENT
ALL FORMS OF BETTING

State	TOTAL REVENUE TO GOVERNMENT ($)					PERCENT INCREASE OR DECREASE				
	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	918,272	✓		✓	918,272	−48%	✓		✓	−48%
Arkansas	9,537,700	9,537,700				−15%	−15%			
California	159,439,619	144,426,742	2,653,598	3,691,025	8,668,254	+2%	+5%	−6%	−34%	−17%
Colorado	157,375	157,375				−1%	−1%			
Connecticut	18,430,000	14,065,000	4,365,000			+50%				
Delaware	344,245	85,748	258,497			+1%	+4%	0%		
Florida	14,885,105	12,977,504	1,854,827	52,774		+2%	1%	+26%	−50%	
Idaho	432,367	✓		✓	432,367	+45%	✓		✓	+45%
Illinois	48,632,670	26,216,618	22,416,052			−8%	−12%	−3%		
Iowa	58,998		58,998			+25%		+25%		
Kansas	89,486		7,135	82,351						
Kentucky	16,409,957	12,951,625	2,734,161	724,171		+26%	+28%	+8%	+83%	
Louisiana	21,844,651	21,325,555		519,096		+15%	+14%		+26%	
Maine	745,531		745,531			−1%		−1%		
Maryland	5,057,399	3,722,437	1,334,962			+28%	+31%	−9%		
Massachusetts	3,251,920	3,251,920				−57%	−57%			
Michigan	21,254,062	7,348,368	13,788,327		117,367	−4%	−1%	−6%		+26%
Minnesota	2,641,851	2,232,476			409,375	−61%				
Missouri	90,527	17,316	49,736	23,475		−14%				
Montana	185,375	✓		✓	185,375	+18%	✓		✓	+18%
Nebraska	565,787	550,147		15,640		−79%	−80%		−21%	
New Hampshire	1,735,088	1,699,866	35,222			+18%	+18%	+15%		
New Jersey	8,724,813	4,217,351	4,507,462			−19%	−18%	−20%		
New Mexico	2,138,421	✓		✓	2,138,421	−30%	✓		✓	−30%
New York	213,337,029	191,065,051	22,271,978			−2%				
Ohio	19,868,356	10,605,563	9,253,534	9,259		+3%	+1%	+8%		
Oklahoma	4,405,155	✓		✓	4,405,155	+101%	✓		✓	+101%
Oregon	984,766	✓		✓	984,766	−33%	✓		✓	−33%
Pennsylvania	7,219,399	6,125,683	1,093,716			−22%	−26%	+14%		
South Dakota	27,990	✓		✓	27,990	−3%	✓		✓	−3%
Vermont	38,260		38,260			+4%		+4%		
Washington	9,630,008	✓		✓	9,630,008	+2%	✓		✓	+2%
West Virginia	2,862,304	2,862,304				−13%	−13%			
Wyoming	257,833	✓		✓	257,833	+9%	✓		✓	+9%
Totals	596,202,319	475,442,349	87,466,996	5,117,791	28,175,183					

REVENUE TO GOVERNMENT – BY CATEGORY

	TRACK LICENSES ($)					OCCUPATIONAL LICENSES ($)				
State	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona						83,075	✓		✓	83,075
Arkansas	34,000	34,000				71,686	71,686			
California						1,227,836	764,815	97,950	114,750	250,321
Colorado						32,789	32,789			
Delaware	45,465		45,465			7,250	5,000	2,250		
Florida	649,000	399,900	227,200	21,900		566,521	420,732	143,134	2,655	
Idaho	3,075	✓		✓	3,075	129,242	✓		✓	129,242
Illinois	227,260	99,240	128,020			655,069	353,737	301,332		
Iowa	300		300			5,225		5,225		
Kansas	4,400		600	3,800		12,335		1,100	11,235	
Kentucky	1,018,210	953,460	43,750	21,000		369,193	284,485	43,974	40,734	
Louisiana						592,238	503,663		88,575	
Maine	680		680			23,151		23,151		
Maryland	14,975	6,850	8,125			189,275	111,464	77,811		
Massachusetts	153,614	153,614				111,135	111,135			
Michigan	4,200	1,000	3,000		200	269,330	54,280	196,425		18,625
Minnesota	39,600	39,600				133,135	133,135			
Missouri	3,325	1,108	1,108	1,109		16,737	4,529	7,679	4,529	
Montana	700	✓		✓	700	43,297	✓		✓	43,297
Nebraska	42,780	41,700		1,080		120,445	110,935		9,510	
New Hampshire	128,270	128,250	20			96,780	90,838	5,942		
New Jersey						971,115	393,145	577,970		
New Mexico	122,270	✓		✓	122,270	217,176	✓		✓	217,176
New York	1,437,750	1,319,250	118,500			467,660	227,260	240,400		
Ohio	18,180	8,080	9,090	1,010		509,520	250,515	255,920	3,085	
Oklahoma	83,600	✓		✓	83,600	438,970	✓		✓	438,970
Oregon	8,300	✓		✓	8,300	23,600	✓		✓	23,600
Pennsylvania						556,536	392,174	164,362		
South Dakota	150	✓		✓	150	10,376	✓		✓	10,376
Vermont	40		40			3,247		3,247		
Washington	106,640	✓		✓	106,640	91,670	✓		✓	91,670
West Virginia	121,250	121,250				94,034	94,034			
Wyoming	68,800	✓		✓	68,800	69,831	✓		✓	69,831
Totals	4,336,834	3,307,302	585,898	49,899	393,735	8,209,479	4,410,351	2,147,872	275,073	1,376,183

REVENUE TO GOVERNMENT (continued)

	PARI-MUTUEL TAXES ($)					BREAKAGE ($)				
State	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	820,172	✓		✓	820,172					
Arkansas	8,164,811	8,164,811				970,714	970,714			
California	148,139,479	134,430,399	2,421,448	3,348,730	7,938,902	7,303,950	7,198,555		66,325	39,070
Colorado	108,938	108,938								
Connecticut	18,430,000	140,065,000	4,365,000							
Delaware	176,680	74,523	102,157							
Florida	12,688,327	11,406,722	1,272,567	9,038		11,906			11,906	
Idaho	280,954	✓		✓	280,954					
Illinois	37,375,017	20,065,394	17,309,623			7,428,399	4,060,241	3,368,158		
Iowa	25,240		25,240							
Kansas	59,222		2,903	56,319						
Kentucky	14,647,937	11,370,540	2,614,960	662,437						
Louisiana	20,000,214	19,619,291		380,923						
Maine	721,700		721,700							
Maryland	2,819,671	2,171,373	648,298							
Massachusetts	2,270,076	2,270,076				47,187	47,187			
Michigan	18,766,663	6,550,160	12,139,677		76,826	1,227,218	440,871	778,684		7,663
Minnesota	1,450,089	1,060,483			389,606	69,137	49,368			19,769
Missouri	32,214	5,394	19,832	6,988		27,178	3,169	18,101	5,908	
Montana	141,374	✓		✓	141,374					
Nebraska										
New Hampshire	1,276,275	1,257,436	18,839			214,250	209,047	5,203		
New Jersey	6,280,307	3,070,599	3,209,708							
New Mexico	1,692,292	✓		✓	1,692,292					
New York	197,020,753	178,133,371	18,887,382			2,704,568	1,198,456	1,506,112		
Ohio	19,204,131	10,225,993	8,972,974	5,164						
Oklahoma	3,706,803	✓		✓	3,706,803					
Oregon	830,314	✓		✓	830,314					
Pennsylvania	5,279,441	4,578,311	701,130			471,294	471,294			
South Dakota	16,554	✓		✓	16,554					
Vermont	30,573		30,573							
Washington	9,216,658	✓		✓	9,216,658					
West Virginia	2,622,990	2,622,990								
Wyoming	115,777	✓		✓	115,777					
Totals	534,411,646	431,251,804	73,464,011	4,469,599	25,226,232	20,475,801	14,648,902	5,676,258	84,139	66,502

REVENUE TO GOVERNMENT (continued)

	ADMISSION TAXES ($)					UNCASHED PARI-MUTUEL TICKETS ($)				
State	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona										
Arkansas	107,838	107,838				163,891	183,891			
California						2,623,179	1,942,058	121,745	143,965	415,411
Colorado						13,068	13,068			
Delaware						92,470		92,470		
Florida	792,340	624,042	163,208	5,090		1,111			1,111	
Idaho										
Illinois	1,044,368	563,199	481,169			1,708,328	997,411	710,917		
Iowa	17,449		17,449			10,254		10,254		
Kansas	11,404		2,507	8,897						
Kentucky	361,867	330,390	31,477							
Louisiana	248,426	236,486		11,940		956,893	923,035		33,858	
Maine										
Maryland	604,234	479,581	124,653			1,125,244	810,669	314,575		
Massachusetts						302,596	302,596			
Michigan						929,136	296,252	620,856		12,028
Minnesota	335,365	335,365				341,651	341,651			
Missouri	7,923	2,641	2,641	2,641						
Montana										
Nebraska	334,327	329,777		4,550						
New Hampshire						4,743		4,743		
New Jersey	70,842	47,044	23,798			1,317,608	687,347	630,261		
New Mexico	80,498	✓		✓	80,498					
New York	1,537,495	907,282	630,213			9,725,764	9,105,741	620,023		
Ohio										
Oklahoma	120,747	✓		✓	120,747					
Oregon						102,243	✓		✓	102,243
Pennsylvania	133,471	104,309	29,162			660,639	497,442	163,197		
South Dakota										
Vermont						4,275		4,275		
Washington	179,490	✓		✓	179,490					
West Virginia										
Wyoming										
Totals	5,988,084	4,067,954	1,506,277	33,118	380,735	20,103,093	16,101,161	3,293,316	178,934	529,682

REVENUE TO GOVERNMENT (continued)

MISCELLANEOUS ($)					
State	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	15,025	✓		✓	15,025
Arkansas	4,760	4,760			
California	145,175	90,915	12,455	17,255	24,550
Colorado	2,580	2,580			
Delaware	22,380	6,225	16,155		
Florida	175,900	126,108	48,718	1,074	
Idaho	19,096	✓		✓	19,096
Illinois	194,229	77,396	116,833		
Iowa	530		530		
Kansas	2,125		25	2,100	
Kentucky	12,750	12,750			
Louisiana	46,880	43,080		3,800	
Maine					
Maryland	304,000	142,500	161,500		
Massachusetts	367,312	367,312			
Michigan	57,515	5,805	49,685		2,025
Minnesota	272,874	272,874			
Missouri	3,150	475	375	2,300	
Montana					
Nebraska	68,235	67,735		500	
New Hampshire	14,770	14,295	475		
New Jersey	84,941	19,216	65,725		
New Mexico	26,185	✓		✓	26,185
New York	443,039	173,691	269,348		
Ohio	136,525	120,975	15,550		
Oklahoma	55,035	✓		✓	55,035
Oregon	20,309	✓		✓	20,309
Pennsylvania	118,018	82,153	35,865		
South Dakota	910	✓		✓	910
Vermont	125		125		
Washington	35,550	✓		✓	35,550
West Virginia	24,030	24,030			
Wyoming	3,425	✓		✓	3,425
Totals	2,677,378	1,654,875	793,364	27,029	202,110

STAKES AND PURSE DISTRIBUTION

TOTAL MONEY DISTRIBUTED ($)					
State	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	8,747,576	✓		✓	8,747,576
Arkansas	8,827,100	8,827,100			
California	146,681,734	112,631,280	5,839,969	13,131,564	15,078,921
Colorado	1,007,958	1,007,958			
Delaware	10,056,877	5,164,799	4,892,078		
Florida	47,218,604	38,664,771	8,256,889	296,944	
Idaho	1,245,762	✓		✓	1,245,762
Illinois	76,795,256	37,043,889	39,751,367		
Iowa	145,100		145,100		
Kansas	118,443		5,805	112,638	
Kentucky	55,996,802	45,691,935	7,952,923	2,351,944	
Louisiana	51,318,737	48,551,049		2,767,688	
Maine	4,673,035		4,673,035		
Maryland	42,313,343	30,934,550	11,378,793		
Massachusetts	16,607,473	16,607,473			
Michigan	31,212,125	10,126,102	20,618,342		467,681
Minnesota	10,065,304	7,317,768			2,747,536
Missouri	237,211	36,818	148,170	52,223	
Montana	1,352,305	✓		✓	1,352,305
Nebraska	12,141,529	11,884,845		256,684	
New Hampshire	13,884,394	13,773,144	111,250		
New Jersey	72,278,609	30,792,952	41,485,657		
New Mexico	20,731,392	✓		✓	20,731,392
New York	166,537,337	101,594,430	64,942,907		
Ohio	50,173,526	24,472,631	25,616,626	84,269	
Oklahoma	14,258,736	✓		✓	14,258,736
Oregon	3,933,173	✓		✓	3,933,173
Pennsylvania	35,980,546	27,378,890	8,601,656		
South Dakota	100,951	✓		✓	100,951
Vermont	53,900		53,900		
Washington	13,233,493	✓		✓	13,233,493
West Virginia	13,697,729	13,697,729			
Wyoming	366,269	✓		✓	366,269
Totals	931,992,329	586,200,113	244,474,467	19,053,954	82,263,795

BRIEF SUMMARY OF TAX METHODS BY STATES

Arizona
Take-out 18% on win-place-show. Permitted take-out 21% on pools involving two horses or more; 25% on pools involving three horses or more; does not affect state's take. State receives 3% of first $1,000,000 and 5% thereafter on daily average for tracks whose daily average exceeds $200,000. State receives 2% of first $200,000 and 5% thereafter on daily average for tracks whose daily average does not exceed $200,000. May be reduced by 1% for approved capital improvement project. One percent of handle must be used to supplement general purse structure. Breakage 10¢: 50% to track, 25% to general purse structure and 25% to purses for Arizona-bred. County Fairs: Exempt from any tax.

Arkansas:
Take-out: Association 10.55% on single wagers and 16.00% on multiple wagers. State 6% on single wagers and 4.55% on multiple wagers; Thoroughbred Breeders Purse and Awards Fund .45%; Daily license fee $500; 20¢ on all paid admissions; Breakage 10¢: 40% to association; 48.25% to city; 11.75% to county.

Birmingham, Alabama
The total take-out is 17% on win-place-show, 21% on any bet selecting two horses and 23% on any bet selecting three horses or more. Two percent goes to the racing commission, one-fourth of one percent goes to the Breeding and Development Fund, administered by the racing commission; all the rest goes to the track. The track receives all breakage and uncashed tickets.

California:
Regular take-out on conventional wagering (win, place, and show) is 15.00% for Thoroughbred and Quarterhorse meetings; 16.00% for Harness, Mixed, and Fair meetings. Additional take-out on Exotic wagering (Exacta, Daily Double, and Pick-Six) is 4.75% for Thoroughbred, Quarterhorse and Fair meetings; 6.75% for Mixed meetings, and 7.75% for Harness meetings. THOROUGHBRED MEETINGS with total handle of $250 million or over: 5.70% to state, 4.93% to track, 4.03% to purses and .34% to breeders and stallion awards. Meetings handling less than $250 million, a sliding scale commencing with 4.80% to state and remaining balance shared 55% to tracks and 45% to purses, and .34% to breeders and stallion awards. QUARTER HORSE MEETINGS: sliding scale starts at 2.50% to 3.80% to state and the balance distributed 55% to tracks and 45% to purses. (Special Exemption), 1.50% to 3.80% to state and remaining balance distributed 55% to tracks and 45% to purses. HARNESS MEETINGS: sliding scale of 1.50% to 3.04% to state, remaining balance distributed 59.50% to tracks and 40.50% to purses. (Special Exemption) Sliding scale of 1% and up, to state, remaining balance distributed equally between tracks and purses. FAIR MEETINGS: over $650,000 handle, 4.65% to state, 5.45% to tracks and 5.90% to purses. (Special Exemption) Daily handle under $650,000 sliding scale 2% and up to state, remaining balance distributed 48% to tracks and 52% to purses. (Special Exemption-Location) Daily handle $1,500,000 or less 3% to state, $1,500,000 and over, $30,000 plus 7.52% of handle over $1,500,000, remaining balance distributed 48% to tracks and 52% to purses. All breakage at Harness race meetings to Sires Stakes Program. Breakage at all other race meetings handling more than $250 million is distributed 50% to state, 27.50% to track, 22.50% to purses on the first $24 million, 100% to purses from $24 million to $50 million, 100% to state over $50 million. Race meetings under $250 million is distributed 50% exempt breakage, 27.50% to track, 22.50% to purses on the first $24 million, 100% to purses from $24 million to $125 million, 100% to state over $125 million. At Fairs, distributed equally between tracks and purses.

Colorado

Horse Tracks	License Fee (GF/CF)	*Breeders Awards & Supplemental Purse Fund	Retention by Track	Net to Track
Major-Commercial	3 1/2% General Fund	1/2% Win, Place, Show 3 1/2% Exotics	18 1/2% Win, Place, Show 21 1/2% Exotics	14 1/2
Major-Non-Profit	Greater of 1% or Cash Fee Cash Fund	1/2% Win, Place, Show 3 1/2% Exotics If excess from 1% Lic. Fee, excess to Breeders	18 1/2%, Win, Place, Show 21 1/2% Exotics	17%
Fair Circuit	4% General Fund	5 1/2% Win, Place, Show 6% Exotics	22 1/2% Win, Place, Show 23% Exotics	13%

All uncashed tickets to fund after 1 year of end of meet. All tracks must use 1% to create supplementary purse fund.

Delaware
THORCUGHBRED: Total take-out 17% plus 2% additional on daily doubles and exactas, plus an additional 8% of exotic wagers. Breakage 10¢, all to the association. Uncashed pari-mutuel tickets retained by the association. Tax to state 3/4 of 1%. HARNESS: Total take-out 18% on straight bets, 20% on multiple bets on 8-horse field, 25% on multiple bets on 9-horse field. State receives .75% of the first $400,000; 3% of $400,000 to $600,000; 5.5% of all over $600,000. Breakage to 10 cents reverts to track. Uncashed pari-mutuel tickets revert to state after one year.

Florida
Thoroughbred Winter Meet: Take-out 17.6% on straight bets, 19% on exotics, with options to take 18.1% on straight bets, 22% on exotics, the difference to be assigned to capital improvements, purses and owners awards. State receives 3.3% of handle in excess of $300,000 each performance, except for the second period of winter thoroughbred where the exemption is $175,000 per performance. Summer at Calder: Same as above except maximum optional take-out on exotics is 23%. Tampa Bay Downs: Take-out same as Calder summer meeting, except state tax is 3.3% of daily handle over $500,000. Purses receive minimum 7.5% of handle. Harness: Take-out 17.6 on straight bets, 19% on exotics, with options to 18.1% on straight bets, 24% on exotics, the difference to be assigned to capital improvements, purses and owner awards. State receives 3.3% of handle in excess of $300,000 each performance plus .5% of exotics if withheld. Purses receive minimum of 7.5% of handle. Thoroughbred and Harness: Daily license of $100 per race unless the handle is less than $100,000 in which case it is $50 per race. Breakage to 10¢ to breeder associations. Admission tax 15% of entrance admission or 10¢, whichever is greater. Uncashed tickets paid to Florida Breeder Associations for breeders and stallion awards.

Idaho
Total take-out 20%. Racing commission receives 1 1/4%; 1/2% to owners and breeders awards; 1/2% to small track purses. Public schools receive 1/4% to 2 1/4% based on a sliding scale. Balance to associations. Association accrues all monies in unclaimed tickets at termination of time allowed by rule of the commission. Daily license fee $25; fairs exempt.

BRIEF SUMMARY OF TAX METHODS BY STATES (continued)

Illinois
Maximum take-out 17% from all wagers, plus an additional 3.5% from two horse multiple wagers, plus an additional 8% from multiple wagers involving a single betting interest of three or more horses. Surcharge on Winnings: 1% on all winnings may be imposed at a race meeting on track. 2.5% on all winnings shall be imposed on intertrack wagering at a location other than a racetrack, plus an additional 2.5% on all winnings generated by races run at a race track constructed after July 1, 1987. Breakage not to exceed 10¢ on a dollar; if a minus pool not to exceed 5¢ on a dollar. Race tracks in counties over 1 million in population pay to the state a privilege tax of 2% of the daily handle, plus an additional 2.5% from Daily Double, Quinella, Perfecta Pools and 7% from Trifecta Pools or other pools where a single betting interest involves 3 or more horses. Race tracks in counties under 400,000 in population pay to the state a privilege tax of 1% of the daily pari-mutuel handle up to and including the first $400,000 handle; above $400,000 - 2% of additional monies wagered plus an additional 1.5% from Daily Double, Quinella, Perfecta Pools and 5% from Trifecta Pools or other pools where a single betting interest involves 3 or more horses. Licensees for intertrack wagering pay to the state a privilege tax of 1% of the daily handle up to and including the first $400,000 handle, above $400,000 - 2 % of the additional monies wagered plus an additional 1.5% of Daily Double, Quinella, Perfecta pools, and 5% of Trifecta pools or other pools where a single betting interest involves 3 or more horses. An intertrack location other than at a race track pays an additional 1% of handle to the Horse Race Tax Allocation Fund, from surcharge monies. Such locations pay 1% of handle to the municipality and 1% of handle to the county wherein it is situated. Breakage 100% to the state (with 50% earmarked for the Race Track Improvement Fund).

Iowa
Total take-out 16% on W/P/S; 16-20% on all other forms at commission's discretion. State receives 5%, county receives 1/2%, city receives 1/2%, association receives 10% on W/P/S, 10-14% on all other forms at commission's discretion. Breakage 10 cents, all to breeders, program. Admission tax 50 cents to commission. State receives unclaimed winning tickets. Commission receives $200 per performance license fee. 5% of the total 6% tax will be returned to horse tracks only as a tax credit and used to pay debt service on construction costs (credit being taken from city & county tax first).

Kansas
Total take-out 18% on W/P/S, 22% on multiple and exotic wagers if authorized by the racing commission. State receives no less than 3% nor more than 6% of total money wagered. Breakage to association, 50% to supplement open stakes races, 50% to supplement Kansas-bred stakes races. Admission tax 10% of established admission price.

Kentucky
THOROUGHBRED: Total take-out to tracks over $900,000 daily average, 16% on straight betting and 19% on Daily Double, Quinella, Exacta, Pick-Six; Take-out to tracks under $900,000, 17 1/2% on straight betting and 19% on Daily Double, Exacta, Quinella, Pick-Six; 1/2 of 1% to Backside Improvement Fund. State receives 4 3/4%. From state share Kentucky Thoroughbred Development Fund receives .75%. Daily license $500 if average daily handle at track during year does not exceed $450,000; $1,000 at tracks with average daily handle $450,000 to $700,000; $1,500 for $700,000 to $800,000; $2,000 for $800,000 to $900,000; and $2,500 at tracks where sum exceeds $900,000. Race tracks with average daily handle under $1,200,000 receive a tax rebate of 3%. Tracks over $1,200,000 get an additional 1% tax credit, all of which goes to purses. Equine Drug Research receives 1 percent of pari-mutuel handle deducted from State's share. University of Louisville Equine School gets .2 percent of handle deducted from state's share. Breakage 10 cents, all to association. Unclaimed pari-mutuel tickets revert to Kentucky Racing Health and Welfare Fund after two years. Intertrack Wagering: Receiving tracks use the same take-out as the host tracks to effect a common pool. Tax rate at receiving track is 5% and of that amount, .75% goes to the Kentucky Thoroughbred Development Fund. HARNESS: Total take-out 18%; 25% on exotics. State receives 5% of which 2% is applied as tax credit to owners for capital improvements and publicity; 3/4% purses in addition to Horsemen's contract; 1 1/4% Standardbred Development Fund; 1/10 of 1% drug research; 2/10 of 1% Equine School University of Louisville; 7/10 of 1% General Fund. QUARTER HORSE, APPALOOSA, ARABIAN: Total take-out 18%, 25% on exotics. State receives 5% of which 2% tax credit; 3/4% purses; 1/4% Sires Stakes; 1/10 of 1% drug research; 2/10 of 1% Equine School; 1% General Fund.

Louisiana
On-Track Wagering Only: Total take-out: 17% on W/P/S, 20.5% on two-horse wagers, 25% on three or more horse wagers. Track retains balance of take-out after state's portion is deducted. Public pool plus breakage is 83% on W/P/S, 79.5% on two-horse wagers, 75% on three or more horse wagers. When no conflicting race meetings occur, state receives: On total daily W/P/S pools up to $201,000–3% of amount exceeding $60,000; W/P/S pools from $201,000 to $401,000–$4,230 plus 4% of amount exceeding $201,000; W/P/S pools $401,000 and over–$12,230 plus 5% of amount exceeding $401,000. On two-horse exotic wagers–additional 1.5%. On three or more horse exotic wagers–another additional 0.5%. When two or more conflicting race meetings occur (which is always), state receives: On total daily pools up to $201,000–3% of amount exceeding $100,000; pools from $201,000 to $401,000–$3,030 plus 4% of amount exceeding $201,000; pools $401,000 and over–$11,030 plus 5% exceeding $401,000. On two-horse exotic wagers, additional 1.5%. On three or more horse wagers–another additional 0.5%. Take-out on special Louisiana-bred maiden races: 8% of total commissions to Louisiana Thoroughbred Breeders Association; balance distributed as follows: 50% to association, 40% to purses, 10% to state. (Or percentages of total: 8% to LTBA, 46% to association, 36.8% to purses and 9.2% to state.) Off-Track Wagering Only: State receives: 1.5% of OTB facility's total daily handle. Of this amount, 14% for breeder awards, 33% to education, 53% to racing commission. OTB facility retains: On facility's total daily handle: W/P/S, 17%; two-horse wagers, 20.5%, three or more horse wagers, 25%. Of facility's share: 5.5% to supplement horsemen's purses, 94.5% retained by facility. Of horsemen's purses' share: 2% to Horsemen's Benevolent and Protective Association, 98% for purse supplements and breeder's awards. Parish where OTB facility is located may receive: Up to 2% of OTB facility's total daily handle. When facility located within city limits, 50% of parish share to city governing authority. Overall: State receives: Minimum daily license fee for track or OTB facility: $1,000 thoroughbred, $500 quarter horse; admission tax: 10¢ on the dollar; occupational license fees: 100% (75% to Louisiana State University Veterinary Equine Center, 25% to state general fund); fines: 100%; uncashed pari-mutuel tickets: 100%. Breakage (odd cents over multiples of 10 cents): In same proportion as host track's or facility's total handle is to overall (combined) total handle. At host track: 50% to racing association, 50% to Louisiana Breeders Fund to supplement purses. At OTB facility: 100% to facility.

Maine
Total take-out on straight betting 16%; 50% to state commission, 1.13% agriculture stipend, 1% to purse supplement, 13.37% to association. Total take-out on exotic betting 25%; 2.27% to state commission, 1.13% agricultural stipend, 1 1/2% Sire Stakes Fund, 2 1/2% purse supplement, 17.60% to association. All breaks and outs tickets retained by the association.

Maryland
THOROUGHBRED: At mile tracks, total take-out 17% on straight bets, 19% on two-horse multiples, 25% on three-horse multiples. State receives .5% all categories. Purses, 7.7% on regular pools, 8.7% to 11.7% on multiple pools. Breeders fund receives 1.1% across the board.

BRIEF SUMMARY OF TAX METHODS BY STATES (continued)

The take-out varies at Timonium and Fair Hill. HARNESS: At Freestate and Rosecroft, total take-out 17% on straight bets, 19% on two-horse multiples, 25% on three-horse multiples. State receives .5%. If daily average is under $125,000, track receives 15.75% to 16.75%; over $125,000, track receives 14.75% to 15.75%. Purses receive .5% in two-horse multiples, 3.25% in three-horse multiples, nothing, in regular pools. At Ocean Downs, if annual daily average is under $150,000, state receives nothing; if over $150,000 state receives .5%. If annual daily average over $150,000, track receives 14.75% to 15.75%. Purses 1.75% if average under $150,000, 2.25% over $150,000. Standardbred fund .5% to 1.5%.

Massachusetts
THOROUGHBRED: Total take-out 19%. State receives 3/4%, horsemen 8 1/2%, association 9 1/2%, capital improvements-breaks only, promotion 1/4%, State Breed Fund 1/2%. Upon achieving prior year's handle, state receives 3/4%, horsemen 7%, association 11 1/4%, capital improvements – breaks only, State Breed Fund 1/2%. FAIRS: Total take-out 19%. State receives 7%, horsemen – by contract, association 12%. HARNESS: Total take-out 19%. State receives 1 1/4%, horsemen 8%, association 9 3/4%, capital improvements – breaks only, State Breed Fund 1%. Exotic wagering, total take-out 23%. State receives 1 1/4%, horsemen 10%, association 9 3/4%, capital improvements – breaks plus 1%, promotion 1%, State Breed Fund 1%. Upon achieving prior year's handle, total take-out 23%. State receives 1 1/4%, horsemen 10%, association 11 3/4%, capital improvements-breaks only, State Breed Fund 1%.

Michigan
Total take-out 17% on straight wagering, 20.5% on multiples except 25% on "special sweepstakes" (selection to win in 3 or more races). Breakage 10¢, except in minus pools where breakage is 5¢, 1/2 to state, 1/2 to association. State receives 4 1/2% on all wagers except at tracks in counties with a population less than 300,000 where state receives 3 1/2% and "special sweepstakes" where state receives 6% at all tracks.

Minnesota
Total take-out 17% W/P/S; 23% on Daily Double, Exacta, Pick-Six, Pick-Three. State receives 6% of total take-out. Breeders fund receives 5% of total take-out. Association receives 89% of total takeout from which it pays purses; Breakage 20 cents, 6% to commission, 94% to association. 6% sales tax on paid admissions. State receives unclaimed winning tickets.

Missouri
R = Regular Mutuel Pool
M2 = Multiple Mutuel Pool involving 2 horses
M3+ = Multiple Mutuel Pool involving 3 horses

Amount of Total Pari-Mutuel Pool for Race Meeting and Distribution of Take-Out in Percentages

Purpose	0-$100 million			$101-$150 million			$151million+		
	R	M2	M3+	R	M2	M3+	R	M2	M3+
State Tax	1	1.25	1.5	2	2	2	4	4	4
Purse	8	8.75	11	7.5	8.50	10.5	6.5	7.25	9.5
Breeding Awards	.5	.75	1	.5	.75	1	.5	.75	1
Track	8.5	9.25	11.5	8.0	8.75	11.5	7.0	8	10.5
TOTAL TAKEOUT	18%	20%	25%	18%	20%	25%	18%	20%	25%

Montana
Total take-out 20% for straight betting, *22% on exotic, of which 2% shared by owners of Montana-bred horses and Racing Board. The licensee shall pay to the Board of Horse Racing 1% of all gross receipts on each day's pari-mutuel betting at each race meet, which sum shall be paid to Board within five days after the end of race meet. If underpayments exceed overpayments at the end of each race meet, the balance shall be paid to the Board. Breakage 10 cents, all to licensee. All unclaimed winning tickets 30 days after the end of a race meet are withheld by the licensee to be used for capital improvements approved by the Board. (No tax paid to State of Montana.) *The 2% in excess of 20% taken on exotic wagering shall be set aside by the department to be used as a bonus for owners of Montana-breds and 30% of that amount shall be set aside to be used to defray administrative costs of the Board.

Nebraska
Total take-out: Tracks racing more than 4 days a week: 15% on W/P/S, 16% to 20% at track option on multiple wagers. Tracks racing 4 days or less per week: 15% to 18% at track option on W/P/S; 15% to 20% at track option on multiple wagers. State receives 5% over $100 million with first $10 million exempt; between $10 million and $100 million handle, state receives 2% except that this amount may be retained by track as a credit against tax for purposes of capital improvements and maintenance. Breeders Incentive Fund: 1% of handle on multiple wagers mandatory at tracks racing more than 4 days per week; at track option 4 days or less per week.Track Distribution Fund: 1% of exotic handle at tracks with handle in excess of $50 million the prior calendar year; 1/2% with handle less than $50 million prior calendar year. Fund distributed to tracks with a handle less than $12 million prior calendar year, 85% to thoroughbred tracks, 15% to quarter horse tracks. Breakage 10¢, 50% to associations and 50% to horsemen. Admission tax 30¢ per person.

Nevada
Total take-out 18% with 2% to state and 1% to racing commission for administrative work. Any amount over $10,000 is to be distributed to agricultural districts conducting horse racing.

New Hampshire
THOROUGHBRED: Total take-out 19% - Win-Place-Show. State receives 1%; association 18%. Total take-out 26% Multiple Wagering. State receives 2%; association 24%. horsemen's purse - 8 1/4% of pari-mutuel sales. No license fee, but bond not exceeding $300,000 required. Breakage 10 cents divided equally between state and asociation. (For calendar year 1986-87-88 association to contribute 3/4 of 1% of all pari-mutuel sales; and the state contributing the residue of the unclaimed ticket account after one year and one-half of the state's tax and breakage - all to be added to the purse account.) HARNESS: Total take-out 19% - Win-Place-Show and 25% Multiple Wagering. Divided as follows: of total pari-mutuel sales for any one day, state receives 1% of Win-Place-Show and 2% of Multiple Wagering. Track licenses paid to township where track is located. Breakage 10 cents, divided equally between state and association.

New Jersey
THOROUGHBRED: Total take-out 17% straight betting, 19% on two-horse selections, 25% on three or more horse selections. State's share of take-out at private tracks averaging less than $1,000,000 in total mutuel handle .30% to 1.30%; private tracks averaging more than $1,000,000 in total pari-mutuel handle .50%. Sports Complex .50%; track's share of take-out at private tracks averaging less than $1,000,000 in total mutuel handle 9.85% to 13.33%; track's share of take-out at private tracks averaging more than $1,000,000 in total mutuel handle 9.07% to 13.31%, at Sports Complex and Monmouth Park 12.11% to 16.61%, at Garden State Park 11.61%; remainder to purses and breeders programs. Breakage 10 cents, at all private tracks averaging less than $1,000,000 in total handle used to supplement average

BRIEF SUMMARY OF TAX METHODS BY STATES (continued)

daily purses; at Sports Complex, Monmouth Park and Garden State Park reverts to track. HARNESS: Total take-out same as thoroughbred. State share of take-out at all tracks .50%; track share of take-out at private tracks 7.70% to 11.70%, at Sports Complex and Garden State Park 10.50% to 16.50%, remainder to purses and sire programs. Breakage 10 cents, at private tracks 50% to purses and 50% to track, at Sports Complex and Garden State Park reverts to track.

New Mexico
Total take-out 18 3/4%. State receives 2 1/2% over $25,000 to $350,000; 3 1/2% over $350,000 to $400,000; 3% over $400,000; except State Fair which pays a maximum 2% on total handle. Tax on admissions, 10 cents. Daily license fee $300, half to municipality and half to county in which track is located. State Fair charge is $10 per race day. Breakage 10 cents, all to association. New Mexico Breeders Award 1/8%; tracks for capital improvements 2% of first $250,000.

New York
THOROUGHBRED: Total take-out on regular and multiple betting at NYRA tracks (Aqueduct, Belmont and Saratoga) 17%, exotic 25%, super exotic - NYRA has elected 25% instead of 36%. State receives on regular betting 5%, multiple 4%, all exotics 7.5%. At Finger Lakes total take-out 18% on regular betting, 20% on multiple, 25% on exotic, 36% on super exotic. 1% on regular and mutiple betting to be distributed to Capital Construction Fund. State receives on regular and multiple 1%, exotic 6.25%, super exotic 7.75%. Breeders' Fund receives percentage of handle. Breakage: NYRA - regular, multiple and exotic: association 80%, state 20%; super exotic: association 50%. Finger Lakes: association 45%, state 55%. HARNESS: Total take-out at Roosevelt and Yonkers 17% on regular betting, 19% on multiple, 25% on exotic, 36% on super exotic. From January-March state receives on regular 2%, multiple 1.75%, exotic 5.25%, super exotic 7%. From April-December state receives on regular 1.60%, multiple 1.35%, exotic 4.85%, super exotic 7%. Upstate Harness Tracks: Total take-out on regular betting 18%, multiple 20%, exotic 25%, super exotic 36%. From January-March state received on regular 1%, multiple 1.50%, exotic 6%, super exotic 7%. From April-December state receives on regular .6%, multiple 1.1%, exotic 5.6%, super exotic 7%. Breeders' Fund receives percentage of handle. Breakage: All tracks – association 50%, state 50%. State receives a license fee of $100 per day. QUARTER HORSE: Total take-out on regular betting, 17%, multiple 19%, exotic 25%, super exotic 36%. State receives on regular betting .75%, all others .875%. Breakage; association 73.75%, state 16.25%, Breeders' Fund 10%.

North Dakota
Total take-out 18.25%. Race meets where daily average handle does not exceed $50,000, state receives 3%, track 15.25%. Race meets exceeding $50,000, state receives 4%, track 14.25%. Track operators must be eligible charity-types of organizations and the track share must go for expenses and charitable types of use only.

Ohio
Total take-out 18% on straight win, place, show wagers; 21 1/2% on all other wagers. THOROUGHBRED: State's share on sliding scale as follows - 1% of first $200,000, 2% of next $100,000, 3% of next $100,000, 4% of all over $400,000 of which 1/2% goes to the Ohio Fairs Fund and 1 1/8% to Ohio Thoroughbred Race Fund: Purses receive 50% of net to track (total take-out minus state tax) plus 40% of breakage; 35% breakage to permit holder, 25% to Thoroughbred Horsemen's Health and Retirement Fund. HARNESS: State's share on sliding scale as follows - 1% of first $200,000, 2% of next $100,000. 3% of next $100,000, 4% of all over $400,000, 1/2% for Ohio Fairs Fund and 5/8% for Ohio Standardbred Development Fund and .86% goes to Ohio Thoroughbred Race Fund; Purses receive 50% of net to track (total take-out minus state tax) plus 40% of breakage; 35% of breakage to permit holder, 25% to Harness Horsemen's Health and Retirement Fund. QUARTER HORSE: State's share on sliding scale as follows - 1% of first $200,000, 2% of next $100,000, 3% of next $100,000, 4% of all over $400,000, 1/2% for Ohio Fairs Fund, 5/8% to Ohio Quarter Horse Development Fund, 25% of breakage in excess of first $2,000 of which 1/2% goes to Ohio Fairs Fund, 5/8% goes to Ohio Quarter Horse Development Fund; Purses receive 50% of net to track (total take-out minus state tax) plus 40% breakage in excess of first $2,000; 35% of breakage to permit holder. Taxes of associations that make capital improvements are reduced by 3/4%, major capital improvements of $10 million or more, 1 1/2%. Of the additional 3 1/2% take-out on all wagers other than win, place and show, state receives 2%, Ohio Fairs Fund 1/4%, Thoroughbred or Standardbred or Quarter Horse Funds 1/4%, permit holders 1/2%, related purses 1/2%.

Oklahoma
Total take-out, 18% W/P/S; 20% on Daily Double, Quinella, Exacta; 25% on Pick Six. On regular wagering, 6% to purses; on first $100 million, 2% to State General Revenue Fund, 10% to licensee except on fair meets, nothing to state, 12% to licensee; next $50 million, 4% to state, 8% to licensee; over $150 million, 6% to state, 6% to licensee. Additional 2% to state on Daily Double, Quinella and Exacta wagers. 8% to purses, 7% to state, 10% to licensee on Pick Six wagers. Breakage and unclaimed tickets to Oklahoma Breeding Development Revolving Fund. Admission tax 10%, 50% to city and 50% to county in which track is located. License fee of $5,000 per pair-mutuel race meet plus $200 per race day. License fee of $500 per non-pari-mutuel race meet.

Oregon
Total take-out for commercial meets is 18% on wagers with one wagering interest; 22% on wagers with two wagering interests and 22% on wagers requiring the selection of three or more wagering interests. State receives 2% on selection of one wagering interest, 2% on wagers requiring two separate wagering interests and 2% on wagers requiring three or more separate wagering interests. Total take-out for fairs and non-profit meets is up to 22%. If average daily wagering exceeds $150,000, state receives .9% except on wagers requiring the selection of three or more separate wagering interests, 2.9%. If average daily wagering is less than $150,000, total take-out is 16%. State receives 1.2%. Daily license fee $100 for commercial meets, $25 for entire meet for fairs and non-profit meets. State receives all monies for unclaimed winning mutuel tickets 90 days after conclusion of race meet. Breakage 10 cents except to five cents when the first dollar only computes to less than 10 cents, with race meet licensee retaining 45% and horsemen's association 55%, to be used for breeders awards, stallion awards, horsemen's education, promotion and development of horse breeding and racing. At any race meet with daily average of $150,000 or more, after completion of race meet, 1% of wagering is distributed to owners of Oregon-bred horses in proportion to the total purses earned by such Oregon-bred horses. For purses at any meet with daily average of $150,000 or more, 5.4% of wagering except 7.0% plus an additional .4% for a total of 7.4% of any wagering where the selection of three or more separate wagering interests is required. The additional .4% shall be used only to supplement purses of races consisting exclusively of Oregon-bred horses. .2% is earmarked for backside improvements only at any meet where the daily average handle exceeds $150,000.

Pennsylvania
THOROUGHBRED: Total take-out 17% on regular wagering pools (19% if average daily handle is less than $300,000), 20% on exactas, daily doubles, quinellas; 26-35% on trifectas. The state retains 1.5% on regular wagering pools and 1% on exotic wagering pools. .7% is retained for the Breeders' Fund. Associations pay .33% of average daily handle to Breeders' Fund purses. Breakage: 25% retained by state, 50% retained by association and 25% to be used for purses to horsemen. HARNESS: Take-out is same as for thoroughbred including 1% on multiples and exotics. At tracks with at least 100 days, state receives 1.5% all of which is allocated to the Sire Stakes Fund. Tracks with fewer than 100 days for 1 (one) association or 175 days for 2 (two) associations are penalized .5%. Completely new license taxed at 1.0%

BRIEF SUMMARY OF TAX METHODS BY STATES (continued)

for first four years of operation. Sire Stakes receives 1.5% of taxation. Breakage 10 cents, percentage retained by association and percentage paid in purses for restricted races. In minus pool, track must distribute 5 cents.

South Dakota
Total take-out 18%. State receives 3%; Breeders Fund 1%; association 14 1/4%. On daily handles under $100,000 state receives 2.25%; Breeders Fund .75%; association 15 1/4%. 3% additional take-out on multiple wagering, all retained by the association. Breakage 10¢, all to association as well as all uncashed pari-mutuel tickets.

Tennessee
Total take-out 17%; 20 1/2% on multiple wagers of 2 horses; 25% on 3 or more horses. Up to and including first $250,000, state receives 2%; $250,001 to $500,000, 2.5%; $500,001 to $750,000, 3%; over $750,000, 4%. On multiple wagers of 2 horses, state receives an additional 3%; on 3 or more horses, an additional 7%. State will pay 30% to the municipality or county where track is located; the remaining 70% allocated as follows: 33% to counties in accordance with percentage of population; 33% to counties in accordance with percentage of total acreage; 34% to incorporated municipalities in accordance with percentage of population. Association retains .5% of handle for allocation to the Racing Development Fund. Breakage 10¢, 33% to association; 33% to Racing Development Fund. 34% to zoological institutions. Uncashed pari-mutuel tickets, 33% to association; 33% to Racing Development Fund; 34% to zoological institutions. License fee $1,000 plus $100 for each racing day.

Texas
Total take-out 18% on regular wagering. State receives 5%; purses 5%; association 8%. Multiple wagering, total take-out 20%. State receives 5%; purses 5%; association 10%. Admission tax 30¢ per person to cities and counties. Breakage 10¢, 10% to state horse breed registry; 10% to stake races; 32% to owners of Texas-bred horses that win; 32% to breeders of Texas-bred horses that W/P/S; 16% to owner of stallion standing in Texas at time of conception whose Texas-bred W/P/S.

Vermont
Take-out for flat racing 18%, 19% on Sunday; harness 19%, 20% on Sunday; 25% on exotics. HARNESS: State receives 3% to 8% on sliding scale on weekdays, 4% to 8% on Sundays.

Washington
All tracks: Total take-out is 15%. State receives 1/2% from daily handle less than $200,000; 1% from $200,000 to $400,000; 4% from daily handle in excess of $400,000. Take-out on 2 selection exotic races is 20 1/2%; the extra 5 1/2% is split 2 1/2% to the state and 3% to the association. Take-out on 3 selection exotic races is 24 1/2%: the extra 9 1/2 is split 3 1/2 to the state and 6% to the association. Breakage is 10 cents, all to the association. An additional 1% of the handle at the three major tracks is taken and retained by the commission until racing season is over. This money then goes to owners of winning, Washington-bred horses. Interest earned on these funds goes to small tracks.

West Virginia
(For any thoroughbred track with an average wagering handle greater than $280,000 per day for the preceding calendar year):

During: January, February March, October November, December			During: April, May, June, July, August, September	
Horsemen's Purses	7.075%	wagers involving one horse	Horsemen's Purses	6.575%
Association	7.075%		Association	6.575%
State	2.000%		State	3.000%
County	.100%		County	.100%
WVTDF*	1.000%		WVTDF	1.000%
	17.250%			17.250%
Horsemen's Purses	7.95%	wagers involving two horses	Horsemen's Purses	7.45%
Association	7.95%		Association	7.45%
State	2.00%		State	3.00%
County	.10%		County	.10%
WVTDF*	1.00%		WVTDF	1.00%
	19.00%			19.00%
Horsemen's Purses	10.95%	wagers involving three horses or more	Horsemen's Purses	10.45%
Association	10.95%		Association	10.45%
State	2.00%		State	3.00%
County	.10%		County	.10%
WVTDF*	1.00%		WVTDF	1.00%
	25.00%			25.00%

Breakage: 50% to association, 50% to horsemen. Any racing association conducting thoroughbred racing shall pay each day upon which horse races are run a daily license tax of $250 to the State.
(For any thoroughbred track with an average wagering handle of $280,000 or less per day for the preceding calendar year): Wagers involving one horse 17.25%; wagers involving two horses 19%; wagers involving three or more horses 25%. After commissions are deducted as provided by law, they are then combined for distributions with the state* and county** receiving their shares as required by law with the remainder of the commission divided between the association and the horsemen. *State receives $2,000 for a performance's handle which does not exceed $300,000. Any excess over the $300,000 wagering handle is multiplied by the applicable rate (2% in January, February and March; 3% in April, May and June; 2.5% in July, August and September; 1.5% in October, November and December) and added to the $2,000. Additionally, a daily license tax of $250 per performance is paid to the state by the association. County receives 1/10th of 1% of total wagering handle for each performance. Breakage 10¢, 50% to association; 50% to horsemen. *West Virginia Thoroughbred Development Fund: From July 1, 1988 through December 31, 1988, the amount going to this fund increases by .5% from 1.5% to 2% with the state taking a corresponding decrease during this period by .5%. The above listing of percentages does not reflect this.

Wisconsin
Total take-out: 17% W/P/S; 23% on multiple wagers. 8% to purses. State receives 1% of total amount wagered on that race day if total amount wagered on all previous race days during year is more than $50 million but less than $100 million; 2% if more than $100 million but less than $150 million; 3% if more than $150 million. Breakage 10¢: 50% to state; 50% to association. Admission tax 50¢ per person, 50% to county and 50% to city where track is located. Uncashed pari-mutuel tickets to state.

Wyoming
Total take-out 19.90%, with 1.5% to commission for operating expenses (none to local government), 19% to association, .40% to Breeders' Fund. Breakage 10 cents, all to association.

HORSE RACING IN CANADA

Canada	RACING DAYS Total	Thoroughbred	Harness	NUMBER OF RACES Total	Thoroughbred	Harness
Alberta	453	245	208	4,470	2,394	2,076
British Columbia	347	173	174	3,511	1,630	1,881
Manitoba	242	120	122	2,457	1,179	1,278
New Brunswick	236		236	2,433		2,433
Newfoundland	52		52	505		505
Nova Scotia	242		242	2,578		2,578
Ontario	1,946	303	1,643	20,663	2,921	17,742
Prince Edward Island	177		177	1,996		1,996
Quebec	677		677	7,447		7,447
Saskatchewan	204	77	127	2,621	926	1,695
Totals	4,576	918	3,658	48,681	9,050	39,631

	ATTENDANCE Total	Thoroughbred	Harness	DAILY AVERAGE ATTENDANCE Total	Thoroughbred	Harness
Alberta	1,220,566	670,208	550,358	2,694	2,736	2,646
British Columbia	1,333,490	909,502	423,988	3,843	5,257	2,437
Manitoba	500,997	357,461	143,536	2,070	2,979	1,177
New Brunswick	137,741		137,741	584		584
Newfoundland	18,203		18,203	350		350
Nova Scotia	104,574		104,574	432		432
Ontario	6,251,515	2,200,892	4,050,623	3,212	7,264	2,471
Prince Edward Island	93,918		93,918	531		531
Quebec	1,768,993		1,768,993	2,613		2,613
Saskatchewan	214,451	91,543	122,908	1,051	1,189	968
Totals	11,644,448	4,229,606	7,414,842	2,683	4,607	2,027

PARI-MUTUEL HANDLE

Canada	PARI-MUTUEL HANDLE ($) ON-TRACK (LIVE RACES)			PARI-MUTUEL HANDLE ($) ON-TRACK SIMULCASTING			PARI-MUTUEL HANDLE ($) INTER-TRACK WAGERING		
	Total	Thoroughbred	Harness	Total	Thoroughbred	Harness	Total	Thoroughbred	Harness
Alberta	182,367,713	91,835,346	90,532,367	1,149,258	718,317	430,941			
British Columbia	195,022,171	134,330,492	60,691,679	850,209	850,209				
Manitoba	57,698,666	41,926,045	15,772,621	308,733	125,967	182,766	655,207		655,207
New Brunswick	11,291,238		11,291,238				937,794		937,794
Newfoundland	1,211,099		1,211,099						
Nova Scotia	11,816,786		11,816,786						
Ontario	1,059,856,704	452,255,538	607,601,166	7,170,962	5,776,515	1,394,447	142,043,182	59,497,446	82,545,736
Prince Edward Island	7,221,665		7,221,665						
Quebec	281,598,587		281,598,587	37,972		37,972			
Saskatchewan	16,506,803	6,372,864	10,133,939	147,465	35,910	111,555	3,031,695	1,091,257	1,940,438
Totals	1,542,992,845	726,720,285	1,097,871,147	9,664,599	7,506,918	2,157,681	146,667,878	60,588,703	86,079,175

	PARI-MUTUEL HANDLE ($) ALL FORMS OF BETTING			RETURNED TO BETTORS ($)		
	Total	Thoroughbred	Harness	Total	Thoroughbred	Harness
Alberta	183,516,971	92,553,663	90,963,308	148,653,655	74,456,476	74,197,179
British Columbia	195,872,380	135,180,701	60,691,679	155,362,254	106,978,220	48,384,034
Manitoba	58,662,606	42,052,012	16,610,594	44,589,282	33,242,400	11,346,882
New Brunswick	12,229,032		12,229,032	8,008,003		8,008,003
Newfoundland	1,211,099		1,211,099	848,760		848,760
Nova Scotia	11,816,786		11,816,786	8,324,164		8,324,164
Ontario	1,209,070,848	517,529,499	691,541,349	823,129,854	354,159,903	468,969,951
Prince Edward Island	7,221,665		7,221,665	5,005,269		5,005,269
Quebec	281,636,559		281,636,559	206,617,369		206,617,369
Saskatchewan	19,685,963	7,500,031	12,185,932	10,200,228	4,110,667	6,089,561
Totals	1,980,923,909	794,815,906	1,186,108,003	1,410,738,838	572,947,666	837,791,172

TOTAL REVENUE AND STAKES AND PURSE DISTRIBUTION

	TOTAL REVENUE TO JURISDICTIONS/GOVERNMENT ($)			TOTAL MONEY DISTRIBUTED ($)		
Canada	Total	Thoroughbred	Harness	Total	Thoroughbred	Harness
Alberta	10,557,993	5,312,908	5,245,085	15,146,772	7,799,202	7,347,570
British Columbia	15,198,189	10,464,618	4,733,571	13,690,042	8,701,220	4,988,822
Manitoba	8,727,576	7,126,328	1,601,248	5,699,911	3,946,175	1,753,736
New Brunswick	1,332,216		1,332,216	1,941,297		1,941,297
Newfoundland	142,889		142,889	127,355		127,355
Nova Scotia	1,394,345		1,394,345	1,568,354		1,568,354
Ontario	87,039,026	36,697,856	50,341,170	108,898,413	43,763,279	65,135,134
Prince Edward Island	1,019,851		1,019,851	962,119		962,119
Quebec	25,618,547		25,618,547	27,096,716		27,096,716
Saskatchewan	1,760,914	681,297	1,079,617	2,617,105	1,234,345	1,382,760
*Totals	152,791,546	60,283,007	92,508,539	177,748,084	65,444,221	112,303,863

*Pari-Mutuel Taxes Only: All breakage to Associations.
Figures quoted in Canadian dollars.

HORSE RACING IN PUERTO RICO AND JAMAICA

	Racing Days	Number of Races	Attendance	Daily Average Attendance	Pari-Mutuel Handle On-Track	Pari-Mutuel Handle Off-Track	Racing Pools	Bookmakers
Puerto Rico	180	1,439	507,661	2,820	25,309,465	108,954,063		
Jamaica	70	641	200,000 (est.)	2,857	32,563,401	8,655,090	7,657,683	211,880,766

BREAKDOWN OF REVENUE

	Occupational Licenses	Track Licenses	P-M Taxes On-Track	P-M Taxes Off Track	P-M Taxes Pools	P-M Taxes Bookmakers	Admission Taxes	Breakage	Uncashed P-M Tickets	Miscellaneous
Puerto Rico	35,531	250,000	1,531,986	15,926,362			23,273		716,309	998,060
Jamaica	52,578	27,400	2,514,094	657,782	1,569,824	30,950,148	793,446			108,137

	Total Revenue To Government	Purse Distribution
Puerto Rico	19,865,868	14,907,211
Jamaica	36,673,409	7,342,940

Note: Figures for Jamaica in Jamaican Dollars - Rate U.S. $1.00 = $5.50

GREYHOUND RACING IN THE UNITED STATES

	Total Performances Held	Number of Races	Attendance	Daily Average Attendance
Greene County, Al	472	5,664	616,866	1,306
Macon County, Al	507	6,591	1,320,475	2,604
Mobile County, Al	460	5,980	764,190	1,661
Arizona	1,157	15,370	1,547,977	1,338
Arkansas	218	2,768	1,226,591	5,627
Colorado	559	6,930	1,609,750	2,880
Connecticut	443	6,166	774,576	1,748
Florida	3,638	47,294	8,920,354	2,452
Idaho	161	1,932	159,882	1,480
Iowa	957	12,494	1,996,988	2,087
Massachusetts	986	11,841	3,053,693	3,097
New Hampshire	1,042	14,959	910,703	874
Oregon	122	1,504	663,966	5,442
Rhode Island	464	5,583	1,219,694	2,629
South Dakota	752	5,248	246,985	328
Vermont	111	1,576	106,011	955
West Virginia	855	11,124	1,337,987	1,565
Totals	12,904	163,024	26,476,688	2,052

PARI-MUTUEL HANDLE ($)

	On-Track (Live Races)	On-Track Daily Average	On-Track Simulcasting	Off-Track & Telephone Betting	All Forms of Betting	Returned To Bettors
Greene County, Al	96,674,818	204,820			96,674,818	79,217,344
Macon County, Al	204,968,116	404,276			204,968,116	167,051,142
Mobile County, Al	87,036,053	189,209			87,036,053	70,537,906
Arizona	169,971,557	146,907			169,971,557	137,183,011
Arkansas	173,115,255	807,868			173,115,255	134,211,434
Colorado	83,068,256	148,602		125,417,415	208,485,671	176,155,497
Connecticut	119,563,167	269,894		13,129,460	132,692,627	96,943,624
Florida	1,038,141,809	285,361			1,038,141,809	830,474,224
Idaho	10,223,980	94,667			10,223,980	8,089,921
Iowa	225,508,996	235,642			225,508,996	184,895,587
Massachusetts	424,315,808	430,341			424,315,808	342,423,825
New Hampshire	109,013,641	104,620	13,661		109,027,302	82,429,057
Oregon	61,682,459	505,594	251,075		61,933,534	45,650,123
Rhode Island	165,314,365	356,281			165,314,365	133,734,872
South Dakota	11,619,526	15,451	3,529,141	3,417,825	18,566,492	9,302,448
Vermont	7,620,136	68,650			7,620,136	5,720,715
West Virginia	156,279,538	182,783	866,527		157,146,065	124,330,575
Totals	3,144,117,480	243,654	4,660,404	141,964,700	3,290,742,584	2,582,701,182

REVENUE TO GOVERNMENT
ALL FORMS OF BETTING

	Total Revenue ($)	% Increase Decrease	Track Licenses ($)	Occupational Licenses ($)	Pari-Mutuel Taxes ($)
Greene County, Al	4,181,469	+18%	1,000	8,566	4,075,436
Macon County, Al	8,567,837	+13%	1,000	16,322	8,461,920
Mobile County, Al	7,225,742	−13%	100	10,779	6,962,884
Arizona	9,578,970	+4%		19,316	9,549,049
Arkansas	12,562,553	−2%	50,700	15,145	11,671,535
Colorado	8,949,514	−2%		15,495	8,931,914
Connecticut	8,949,618	−7%		27,335	8,369,422
Florida	84,359,576	+6%	3,727,210	269,867	74,445,886
Idaho	430,495	N/A			
Iowa	15,935,047	+4%	142,200	25,877	13,450,399
Massachusetts	31,126,166	+8%	305,528	57,835	29,051,378
New Hampshire	8,999,159	+1%	230,650	41,890	8,301,330
Oregon	3,834,555	+11%	7,050	5,528	3,696,964
Rhode Island	12,221,056	+9%		9,360	11,345,325
South Dakota	828,383	−14%	11,125	13,186	790,247
Vermont	230,910	+12%	21,740	8,940	165,841
West Virginia	12,477,553	−1%	93,450	24,592	12,408,552
Totals	230,458,603	+4%	4,591,753	570,033	211,678,082

REVENUE TO GOVERNMENT AND STAKE AND PURSE DISTRIBUTION

	Breakage ($)	Admission Taxes ($)	Uncashed Pari-Mutuel Tickets ($)	Misc. ($)	Total Money Distributed ($)
Greene County, Al		95,192		1,275	2,623,015
Macon County, Al		74,390		14,205	5,334,139
Mobile County, Al	105,253	62,369	84,358		2,374,234
Arizona				10,605	6,372,118
Arkansas	410,461	60,626	353,835	250	4,836,225
Colorado				2,105	6,542,851
Connecticut	142,315	103,802	302,115	4,629	4,449,297
Florida	2,492,222	1,174,501	2,058,110	191,780	5,947,095
Idaho					
Iowa		1,045,755	860,351	410,465	6,772,304
Massachusetts	635,990		605,301	470,134	17,447,632
New Hampshire	190,081		230,368	4,840	4,470,859
Oregon			123,485	1,528	2,408,775
Rhode Island	198,222	178,241	290,849	199,059	5,450,631
South Dakota	10,006			3,819	542,073
Vermont			32,514	1,875	253,720
West Virginia				4,850	5,871,828
Totals	4,184,550	2,794,813	4,941,286	1,321,419	81,696,796

GREYHOUND
BRIEF SUMMARY OF TAX METHODS BY STATES

Greene County, Alabama Wagering involving less than 3 dogs: total take-out 19%; 14% to association, 4% to county, 1% to state. Wagering involving 3 or more dogs: total take-out 21%; 15% to association, 4% to county, 2% to state. Breakage 10¢, all to association, 15% or 10¢, whichever is greater, admission tax to county. Unclaimed winning tickets retained by association.

Macon County, Alabama Total take-out 18%; 14% to association, 4% to racing commission (county). Breakage 10¢, all to association. 10¢ per head admission tax to racing commission. Unclaimed winning tickets retained by association.

Mobile Co., Alabama Total take-out 19% with additional 2% on exotic wagers; 10%/12% to association, 8% to county, 1% to state. Breakage 10¢, divided between county and association. 15% or 10¢, whichever is greater, admission tax to county. Unclaimed winning tickets divided between county and association.

Arizona Total take-out 18%; option to take-out 21% on pools involving two or more dogs and 25% on pools involving three or more dogs; counties with population of 900,000 or more, state receives 7 1/2% and association retains remainder; all other counties, state receives 5 1/2% on first $100,000 wagered, 7 1/2% thereafter, association retains remainder. May be reduced by 1% for approved capital improvement project. At least 3 1/4% of handle to general purse structure, when optional higher take-out is used, one-half of excess over 18% must be used to supplement general purse structure. Breakage 10¢, all to association. Net underpay to state at end of meet.

Arkansas Total take-out 18%, pari-mutuel tax to state 7%; $300 daily license fee. Breakage 10¢, 33 1/3% to state, 66 2/3% to city in which track located. Simulcasting: Track 16% up to $150,000; $150,000 to $250,000 15%; $250,000 up 12%. State 2% up to and including $150,000; over $150,000 and including $250,000 3%; anything over $250,000 6%.

Colorado Total take-out 15%: 4% to state; 11% to association. Breakage 10¢, all to association. 1% of total handle at Mile High Kennel Club goes to local government.

Connecticut Total take-out 19%; 6.5% to state, 11.75% to association (increase .25% capital improvements, .25% promotions, .25% to association, .50% purses), .50% municipality and .25% to University of Connecticut Micro-Chemistry Laboratory. Breakage, 50% to state, 50% to association. 10% of admission tax to municipality, 10% to state on all charges over $1.00. State receives all unclaimed winning tickets after one year. Underpayments revert to the state.

Florida Total take-out 17.6% on W/P/S pools. 20% maximum of daily double, quinella double, quinella, perfecta and Big Q pools. This amount is made up of 19% plus an additonal 1% at the track's option. 0.5% of this additional take-out shall be applied to the reduction of capital improvement debt or to capital improvements. The remaining 0.5% is paid to the state as a surtax. 21% maximum on Pic-6. This amount is made up of 19% plus up to an additional 2% take-out at the track's option. 1.5% of this shall be applied to reduction of capital improvement debt or to capital improvements. 0.5% paid to state as a surtax. Tracks which take out only 1% additional not subject to surtax. 21% maximum on trifecta and twin trifecta pools. This amount is made up of 18% plus an additional 1% to establish a maximum 3% purse plus up to an additional 2% take-out at the track's option. 1.5% of the additional take-out shall be applied to reduction of capital improvement debt or capital improvements. 0.5% paid to state as a surtax. Tracks which take out only 1% additional not subject to surtax. State Tax on Handle: Regular Season; Handle equaled or exceeding $30 million for preceding season, 7.6% in excess of $25,000 for each performance; equaled or exceeding $15 million but below $30 million, 7.6% in excess of $40,000; below $15 million, 7.6% in excess of $50,000 per performance. Daily license fee of $80 per race from tracks whose previous season's daily handle exceeded $100,000 and a $50 license fee per race for those tracks which did not. Tracks electing the capital improvement options are subject to 0.5% surtax on additional amounts withheld. Tracks receive all of the take-out on first $25,000 of handle on each performance plus balance of the take-out after the state tax is deducted. Breakage 10¢, minus pool 5¢, all to state. Admissions 15% of entrance gate admission or 10¢, whichever is greater.

Idaho Total take-out 20%. Daily handle to $20,000, state receives 1.25%, county receives 1%; $20,001 to $30,000, state receives 1.25%, county 1%, public schools .25%; $30,001 to $40,000, state receives 1.25%; county 1%, public schools

GREYHOUND
BRIEF SUMMARY OF TAX METHODS BY STATES (continued)

1.25%; over $40,001, state receives 1.25%, county 1%, public schools 2.25%. Association receives balance of take-out after taxes. Breakage 10¢, all to association.

Iowa Total take-out 16% on W/P/S; 16-20% on all other forms at commission's discretion. State receives 5%, county receives 1/2%, city receives 1/2%, association receives 10% on W/P/S, 10-14% on all other forms at commission's discretion. Breakage 10¢, all to breeders program. Admission tax 50¢ to commission. State receives unclaimed winning tickets. Commission receives $200 per performance license fee.

Kansas Total take-out 18% W/P/S, 22% on all other forms if authorized by racing commission. Greyhound Track Operation Only: State receives 3/18s of the total commission for the first 4 years of operation; 4/18's of the total commission for the 5th year; 5/18's of the total commission for the 6th and succeeding years. Dual Track Operation: State receives 3/18s of the total commissions for the first 7 years of operation; 4/18's of the total commission for the 8th and 9th years; 5/18's of the total commission for the 10th and succeeding years. Association receives balance of take-out after state taxes. Breakage to association: 50% to supplement open stakes races, 50% to supplement Kansas-bred stakes races. Admission tax 10% of established admission price. Uncashed winning tickets to the Kansas Greyhound Breeding Development Fund.

Massachusetts Total take-out 19%. State receives 7%; association 7%. When track hits 1985 total handle, state gets 6 1/2%, track gets 7 1/2%. Purses 4%. Promotion Fund 1/2%. Capital improvement fund 1/2%. Breakage 10¢, 1/2 to state, 1/2 to track.

New Hampshire Total take-out 19% on straight betting, 26% on exotic betting. Of the 19% take-out, state receives 6% to $100,000; 7% to $200,000; 9% to $300,000; 10% to $400,000. The additional 6% take-out on exotic betting, state receives 4%. Breakage 10¢, divided between state and association. Of the parimutuel sales on any racing program, the association shall receive a credit of: 0 to $500,000, $225 for each official completed race; $50,000 to $100,000, $200 for each official completed race. However, it must pay a minimum tax of $300. Track licenses paid to township where track is located.

Oregon Total take-out 16.5% except on any wager requiring the selection of three or more separate wagering interests, 18.5% total take out. State receives 6.3% (7.08% on any wager requiring the selection of three or more separate wagering interests) from commercial meets. For fairs and non-profit meets, total take-out is 16% except on any wager requiring the selection of three or more separate wagering interests, 22%. State receives 2 1/2% (7.5% on any wager requiring the selection of three or more separate wagering interests). Daily license fee, $100 for commercial meets; Fairs and non-profit meets, $25 per race meet.

Rhode Island Total take-out 18%. State receives 5 1/2%; 1/2 of 1% to local government. Additional 1% of multiple pools to the support of racing division activities. Breakage 10¢ divided equally between state and association.

South Dakota On-track: Total takeout 18 1/4% on straight wagers. Total take-out 22% on all multiple wagers. State receives 5% and breakage over $8 million. Revolving Fund and Breeders Fund each receive 1/2 of one percent on all wagers. Simulcast: Take-out 18 1/4% on all straight wagers, 22% on all multiple wagers. State, Revolving Fund and Breeders Fund each receive 1.5% on all wagers.

Texas Total take-out 18% W/P/S, 20% on all other forms. State receives 6%, association 12% W/P/S, 14% on all other forms. Breakage 10¢: 50% to state, 50% to track, designated 25% for Texas-bred and stake races, 25% to Texas Greyhound Breeders Association. Admission tax 30¢ paid to cities and counties. State receives all uncashed winning tickets.

Vermont Total take-out 20%, W/P/S; 25% on all other forms of wagering on all days. State receives 2% on first $50,000 handle plus; 2.5% $50,000 - $100,000; 3% $100,000 - $150,000; 4% $150,000 - $200,000; 5% $200,000 - $250,000; 6% $250,000 - $300,000; 7% $300,000 - $350,000; 8% all over $350,000. Local township receives $200 fee for each racing day. Breakage 10¢ all to track.

GREYHOUND
BRIEF SUMMARY OF TAX METHODS BY STATES (continued)

West Virginia

	State	County/ City	Assoc- iation	Total*
Percentage of 1st $50,000 of performance's handle	4%	.10%	12.20%	16.30%
Percentage of next $50,000 of performance's handle	5%	.10%	11.20%	16.30%
Percentage of next $100,000 of performance's handle	6%	.10%	10.20%	16.30%
Percentage of next $150,000 of performance's handle	7%	.10%	9.20%	16.30%
Percentage of excess over $350,000 of performance's handle	8%	.10%	8.20%	16.30%

The association pays purses from its share of the handle by multiplying each performance's total handle by 3.75% to determine the total purses to be paid. On those days having two (2) performances, the state's share is based on the combined handle for the two performances. Breakage: to the association. Daily license tax of $150 to the state. *Total commission deducted from all types of greyhound wagering: win, place, show, quinella, perfecta, trifecta, superfecta and daily double. If the track is not located within a city, then the State Department of Highways receives a share. The county's share is .10% of the handle with the city's or State Department of Highway's share at .3%. With 30 days prior notice to the racing commission, the association may elect to increase the commission deductions on certain types of wagers as follows:

Deduction on wagers involving two (2) dogs - up to 19%.
Deduction on wagers involving three (3) dogs - up to 21%.
Deduction on wagers involving four (4) dogs - up to 23%.
After commissions are deducted, they are combined for distributions with the state, county, city or State Department of Highways and purses receiving their share as provided for by law with the remainder of the commissions going to the association.

Wisconsin

Total take-out 17% W/P/S; 23% on multiple wagers. 4.5% to purses. State receives 2% of total amount wagered on race day if total amount wagered on all previous race days during year is not more than $100 million; 4% if more than $100 million but less than $150 million; 6% if more than $150 million but less than $250 million; 8% if more than $250 million. Breakage 10¢: 50% to state, 50% to association. Admission tax 50¢ per person: 50% to county and 50% to city where track is located. Uncashed pari-mutuel tickets to state.

GREYHOUND RACING REVENUE TO GOVERNMENT (1959 - 1989)

1988	$230,458,603
1987	220,830,165
1986	215,032,859
1985	200,766,102
1984	176,710,823
1983	170,103,565
1982	160,362,787
1981	151,821,290
1980	151,960,692
1979	144,750,152
1978	128,074,634
1977	118,961,652
1976	106,682,228
1975	91,263,936
1974	83,552,132
1973	72,445,613
1972	63,848,912
1971	59,439,327
1970	53,339,667
1969	47,046,786
1968	41,221,201
1967	37,694,601
1966	35,799,990
1965	32,813,385
1964	29,818,477
1963	26,657,256
1962	25,508,000
1961	23,067,562
1960	22,051,014
1959	19,422,344

TOTAL GREYHOUND AND HORSE RACING REVENUE TO GOVERNMENT (1959 - 1989)

1988	$826,616,921
1987	829,181,626
1986	802,390,536
1985	825,925,799
1984	826,973,675
1983	811,490,741
1982	813,251,250
1981	832,020,874
1980	864,688,215
1979	825,669,950
1978	801,138,465
1977	819,201,638
1976	821,311,348
1975	766,730,183
1974	650,684,516
1973	605,945,628
1972	569,753,462
1971	567,777,744
1970	539,742,764
1969	508,545,672
1968	468,077,649
1967	432,076,514
1966	424,252,115
1965	402,705,421
1964	379,914,405
1963	343,228,047
1962	313,438,030
1961	287,920,639
1960	280,090,399
1959	262,810,999

JAI-ALAI
TAX STRUCTURE

Connecticut
Total take-out is 18%; 11.25% to fronton, 5.75% to state, 1% to local municipality. Breakage is distributed 50% to the fronton and 50% to the state. 10% of admission tax is paid to the city on all admissions and 10% is paid to the state on all charges over $1. State receives all unclaimed winning mutuel tickets after one year. Computation errors resulting in underpayment are remitted to the state.

Florida
Total take-out: 17.6% on regular wagering; 19% on exotic wagering. Tax on Handle (Regular Season): handle equal to or exceeding $30 million the preceding season, 7.1% in excess of $25,000 for each performance; equal to or exceeding $15 million but below $30 million, 7.1% in excess of $40,000 for each performance; below $15 million, 7.1% in excess of $50,000 per performance. Daily license fee of $80 per game if average daily handle was greater than $100,000 per performance for the preceding season; $50 per game if average daily handle was less than $100,000 per performance for the preceding season. Fronton receives all of the take-out on first $25,000 of handle on each performance plus the balance of the take-out after the state tax is deducted. Breakage 10¢, 100% to state. Admission 15% of entrance gate admission or 10¢, whichever is greater. Additional 1% on triples, trifectas or other similar wagers involving three or more players or teams in any game and on "pick six" wagers may be withheld for capital improvements or to reduce capital improvement debt. An additional 1% on all exotics may be withheld at the permit holder's option, with .5% of it being applied to capital improvements and the other .5% being paid to the state as a surtax.

Nevada
Total take-out 13%, 11% to fronton, 2% to state. Breakage: 100% to fronton.

Rhode Island
Total take-out on straight pools and quinellas - 18 1/2%: 5% to state, 12 1/2% to fronton, 1% to local municipality. Total take-out on exotics - 19 1/2%: 12 1/2% to fronton, 5% to state, 1% to local municipality, 1% to capital improvement fund. Breakage: 50% to fronton, 50% to state.

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State	Number of Performances Held	Number of Games Played	Attendance	Daily Average Attendance	Pari-Mutuel Handle ($)	Daily Average Handle ($)
Connecticut	620	8,779	1,165,001	1,879	183,056,827	295,253
Florida	2,738	35,594	4,820,152	1,760	436,292,668	159,347
Rhode Island	257	3,343	204,035	794	19,874,938	77,334
Totals	3,615	47,716	6,189,188	1,712	639,224,433	176,826

State	Total Revenue ($)	% Increase Decrease	Occupational Licenses ($)	Franchise Fee ($)	Pari-Mutuel Taxes ($)	Breakage ($)	Admission Taxes ($)	Uncashed Pari-Mutuel Tickets ($)	Misc. ($)
Connecticut	11,412,243	−40%	15,470		10,525,768	124,547	350,938	570,152	5,880
Florida	30,837,120	+2%	60,131	2,551,960	25,852,035	574,375	565,217	1,102,525	130,877
Rhode Island	1,322,815	−33%	2,565	500	1,192,496	14,009		111,144	2,100
Totals	43,572,178	−15%	78,166	2,552,460	37,570,299	712,931	916,155	1,783,821	138,857

Note: Data unavailable for Nevada.

LEGAL AGE TO ATTEND AND WAGER AT RACE TRACK

State	Minimum Age	With Conditions	Legal Age For Wagering
Greene County, AL	18		18
Macon County, AL	19		19
Mobile County, AL	18		18
Arizona	None		18
Arkansas	Horses 16, Dogs 18		18
Birmingham, AL	None		21
California	None		18
Colorado	None		18
Connecticut	18		18
Delaware	18	Unless accompanied by adult	18
Florida	None	Minors accompanied by adult	18
Idaho	None	Varies from Track to Track	18
Illinois	None		17
Iowa	Horses None, Dogs 18	12 and under at matinee with adult	18
Kansas	18		18
Kentucky	None		18
Louisiana	12		18
Maine	None		18
Maryland	None		18
Massachusetts	None		18
Michigan	None		18
Minnesota	None		18
Missouri	None		18
Montana	None		18
Nebraska	None		19
New Hampshire	None	Minor must be accompanied by adult	18
New Jersey	None		18
New Mexico	None	Minor must be accompanied by adult	18
New York	18	Under 18 accompanied by adult	21
North Dakota	None		18
Ohio	None		18
Oklahoma	None		18
Oregon	None	12 years after 6:00 p.m.	18
Pennsylvania (T)	None		18
Pennsylvania (H)	None	Minor accompanied by adult	18
Puerto Rico	None		21
Rhode Island	12	Under 18 accompanied by adult	18
South Dakota	None		18
Tennessee	None		18
Texas	16	Under 16 accompanied by adult	21
Vermont	18	Under 18 accompanied by adult	18
Washington	Varies with track		18
West Virginia	15	Under 15 accompanied by adult	18
Wisconsin	18	Unless accompanied by adult	18
Wyoming	None		19